

Jessica M. Müller

University of Mannheim
Schloss Ost
Mannheim, Germany

Email: jessica.mueller@uni-mannheim.de
Phone: +49 (0) 621 – 181 1701

ACADEMIC WORK EXPERIENCE

Researcher & Doctoral Candidate

University of Mannheim, Chair of Prof. Spengel (International Taxation) 2021 - present

Student Research Assistant

University of Mannheim, Chair of Prof. Spengel (International Taxation) 2020 - 2021

FAU Erlangen-Nuremberg, Chair of Prof. Ismer (Tax Law & Public Law) 2020

FAU Erlangen-Nuremberg, Chair of Prof. Scheffler (Business Taxation) 2018 - 2020

EDUCATION

University of Mannheim

Doctoral Studies in Taxation (Graduate School for Economics and Social Sciences) 2020 - 2023

University of Oxford

Academic Visitor at the Centre for Business Taxation 2023

Friedrich-Alexander-University Erlangen-Nuremberg

M.Sc. in Finance, Auditing, Controlling, Taxation 2018 - 2020

University of Applied Sciences Hof, Germany

B.A. in Business Management 2014 - 2018

HZ University of Applied Sciences Vlissingen, Netherlands

Semester abroad 2017 - 2018

RESEARCH INTERESTS

- International tax planning and tax avoidance, taxation of intellectual property
- Corporate taxation and shareholder taxation in the EU and jurisprudence of the ECJ

PUBLICATIONS

- Spengel, C., Bärsch, S.-E., Braunagel, R.U., Heckemeyer, J.H., Müller, J.M., Nicolay, K., Nusser, H., Oestreicher, A., Stutzenberger, K., Wilhelm, I. (2023). *Jacobs: Internationale Unternehmensbesteuerung. Deutsche Investitionen im Ausland. Ausländische Investitionen im Inland*. (C.H. Beck, 9th edition).
- Farwick, P.F., Müller, J.M., & Spengel, C. (2023). *Unternehmen im Metaverse – Eine steuerrechtliche Einordnung*. *StuW* (Vol. 11, Issue 3).
- Farwick, P.F., & Müller, J.M. (2023). *Unternehmen im Metaverse – Ertragsteuerliche Einordnung von Tochterkapitalgesellschaft und Betriebsstätte*. *Beck.digitax* (Vol. 4, Issue 2).
- Spengel, C., Klein, D., Müller, J.M., Pfrang, A., Schulz, I., Winter, S., Gaul, J., Weck, S., & Wickel, S. (2023). *Die globale Mindeststeuer – Kosten und Nutzen aus deutscher Sicht*. *Der Betrieb* (Vol. 76, Issue 1-2).
- Fischer, L., Müller, J.M., & Spengel, C., *The distorting effects of imputation systems on tax competition in the EU*, *Intertax* (Vol. 51, Issue 3).
- Müller, J.M., & Spengel, C. (2022). *Intellectual Property Income as “Per Se” Passive Income: A Comparative Analysis of Controlled Foreign Company Rules in the European Union before and after the Implementation of the Anti-Tax Avoidance Directive (2016/1164)*. *Bulletin for International Taxation* (Vol. 76, Issue 11).
- Müller, J.M., Spengel, C., & Steinbrenner, D. (2022). *IP Box Regimes and Multinational Enterprises: Does Nexus Pay Off?* *World Tax Journal* (Vol. 14, Issue 1)

POLICY WORK

- Spengel, C. et al. (2022). *Die Kosten der globalen Mindest-steuer in Deutschland*. ZEW policy brief No. 2022–07.
- Spengel, C. et al. (2021). *Debt-equity bias should be addressed on national rather than on EU level*, ZEW policy brief No. 21-07.
- Spengel, C. et al. (2021). *EU Should Focus more on Indirect Taxes Instead of Proposals for a Digital Levy*, ZEW policy brief No. 21–02.

CONFERENCES AND WORKSHOPS (EXCERPT)

Guest lecture ‘Metaverse – Ethical and Legal Considerations’ at the RWTH Aachen University (TIM Institute); YIN 7th Annual Meeting (Leipzig)	2023
78th Annual Congress of International Institute of Public Finance (IIPF) organized by the University of Linz (Paper Presentation); Doctorate Seminar on European Tax Law at WU Vienna, MannheimTaxation Campus Meeting at ZEW Mannheim	2022
77th Annual Congress of International Institute of Public Finance (IIPF) organized by the University of Iceland (Paper Presentation)	2021

TEACHING EXPERIENCE

University of Mannheim

Teaching assistant (Master courses):

- TAX 520: Taxation of corporations (*Besteuerung der Unternehmen*) 2021 - present
- TAX 530: Taxation of businesses and individuals 2020

Bachelor, seminar and master thesis Supervisions
at the chairs of Prof. Spengel & Prof. Dörrenberg 2021 - present

Mannheim Business School

Teaching assistant to master course T-TAX 531: Unternehmensbesteuerung 2022 - present

Seminar Thesis Organization and Supervision at the
Part-time Master in Accounting & Taxation 2021 - present

University of Applied Sciences Hof

Teaching Assistant to Bachelor Course Investitionswirtschaft (Prof. Boos) 2016

NON-ACADEMIC PROFESSIONAL EXPERIENCE

KPMG AG, Intern, International Corporate Tax/M&A Tax 2018

REHAU AG & Co.KG, Intern, Industrial Solutions 2015

MEMBERSHIPS, FELLOWSHIP & AWARDS

Member of the International Fiscal Association (IFA) 2023 - present

Member of the IIPF 2021 - 2023

PwC-arqus-prize (master thesis award, € 1,000) 2021

PhD scholarship (GESS) 2020 - 2021

Fellow of Max Weber Program 2014 - 2020

Dean’s List University of Applied Sciences Hof

LANGUAGE AND PROGRAMMING SKILLS

Languages: German (mother tongue), English (proficient), Spanish (basic)

Programming: R, SPSS

